

REAGAN FLOOR AMENDMENT

HOUSE OF REPRESENTATIVES AMENDMENTS TO S.B. 1084

(Reference to the COMMERCE Committee amendment)

1 Page 2, line 29, strike ", 5-1134, 5-1135 AND 5-1136" insert "THROUGH 5-1137"

2 Page 3, between lines 14 and 15, insert:

3 "6. ONE MEMBER WHO IS APPOINTED BY THE GOVERNOR AND WHO IS SELECTED  
4 FROM A LIST OF NOMINEES SUBMITTED BY THE LARGEST CHAMBER OF COMMERCE WITHIN  
5 THE DISTRICT REPRESENTING RETAIL BUSINESSES GENERALLY IN THE DISTRICT."

6 Renumber to conform

7 Page 4, line 21, after "5-1133" strike remainder of line

8 Line 22, strike "5-1136" insert "THROUGH 5-1137"

9 Page 10, strike lines 1 through 20, insert:

10 "5-1133. Excise tax on car rentals

11 A. THE QUALIFIED ELECTORS, BY MAJORITY VOTE AT AN ELECTION HELD  
12 PURSUANT TO SECTION 5-1103, MAY LEVY AND, IF LEVIED, THE DEPARTMENT OF  
13 REVENUE SHALL COLLECT AN EXCISE TAX ON THE GROSS PROCEEDS OF SALES OR GROSS  
14 INCOME FROM THE BUSINESS OF CAR RENTAL IN THE AUTHORITY, BEGINNING ON THE  
15 FIRST DAY OF THE FIRST MONTH BEGINNING NINETY DAYS AFTER THE ELECTION. THE  
16 TAX SHALL BE IN EFFECT FOR THREE HUNDRED SIXTY MONTHS EXCEPT AS PROVIDED BY  
17 SECTION 5-1139. THE TAX IMPOSED PURSUANT TO THIS SECTION IS IN ADDITION TO  
18 ANY OTHER TAXES LEVIED BY THIS STATE OR ANY OTHER POLITICAL SUBDIVISION OF  
19 THIS STATE.

20 B. THE RATE OF THE TAX IS .375 PER CENT OF THE GROSS PROCEEDS OR GROSS  
21 INCOME FROM THE BUSINESS.

22 C. THE TAX APPLIES TO THE BUSINESS OF LEASING OR RENTING, FOR LESS  
23 THAN ONE YEAR, MOTOR VEHICLES FOR HIRE WITHOUT A DRIVER THAT ARE DESIGNED TO  
24 OPERATE ON THE STREETS AND HIGHWAYS OF THIS STATE AND THAT ARE PRIMARILY  
25 INTENDED TO CARRY NOT MORE THAN FOURTEEN PASSENGERS, REGARDLESS OF WHETHER  
26 THE VEHICLE IS REGISTERED OR LICENSED IN THIS STATE.

27 D. THE TAX DOES NOT APPLY TO THE LEASE OR RENTAL OF:

1           1. A MOTOR VEHICLE AS A TEMPORARY REPLACEMENT VEHICLE THAT IS LOANED  
2 BY A REPAIR FACILITY OR DEALER FOR USE WHILE THE VEHICLE THAT IT IS REPLACING  
3 IS NOT IN SERVICE BECAUSE OF BREAKDOWN, REPAIR, SERVICE, DAMAGE OR LOSS.

4           2. A MOTOR VEHICLE TO AN AUTOMOBILE DEALERSHIP, A REPAIR FACILITY, AN  
5 INSURANCE COMPANY OR ANY OTHER PERSON THAT PROVIDES THAT VEHICLE AT NO CHARGE  
6 TO A PERSON WHOSE OWN MOTOR VEHICLE IS BEING REPAIRED, ADJUSTED OR SERVICED.

7           E. THE TAX IS NOT TAXABLE UNDER SECTION 42-5071.

8           F. THE DEPARTMENT OF REVENUE SHALL REQUIRE A REPORT OF THE NUMBER OF  
9 LEASE OR RENTAL TRANSACTIONS AND SHALL TRANSMIT THAT NUMBER TO THE STATE  
10 TREASURER.

11           5-1134. Excise tax on hotels and motels

12           A. THE QUALIFIED ELECTORS, BY MAJORITY VOTE AT AN ELECTION HELD  
13 PURSUANT TO SECTION 5-1103, MAY LEVY AND, IF LEVIED, THE DEPARTMENT OF  
14 REVENUE SHALL COLLECT A TAX ON THE GROSS PROCEEDS OF SALES OR GROSS INCOME  
15 FROM THE BUSINESS OF EVERY PERSON ENGAGING OR CONTINUING IN A BUSINESS TAXED  
16 UNDER TITLE 42, CHAPTER 5 AND CLASSIFIED UNDER SECTION 42-5070 WITHIN THE  
17 AUTHORITY. A TAX UNDER THIS SECTION IS IN ADDITION TO THE TAX IMPOSED BY  
18 TITLE 42, CHAPTER 5 AND ANY TAX IMPOSED BY ANY OTHER POLITICAL SUBDIVISION IN  
19 THE AUTHORITY.

20           B. IF LEVIED, THE TAX SHALL BE LEVIED UNDER THIS SECTION BEGINNING ON  
21 THE FIRST DAY OF THE FIRST MONTH BEGINNING NINETY DAYS AFTER THE ELECTION,  
22 AND SHALL CONTINUE IN THIS MANNER FOR THREE HUNDRED SIXTY MONTHS EXCEPT AS  
23 PROVIDED BY SECTION 5-1139.

24           C. THE RATE OF THE TAX IS .375 PER CENT OF THE GROSS PROCEEDS OR GROSS  
25 INCOME FROM THE BUSINESS.

26           5-1135. Tax on restaurants and bars

27           A. THE QUALIFIED ELECTORS, BY MAJORITY VOTE AT AN ELECTION HELD  
28 PURSUANT TO SECTION 5-1103, MAY LEVY AND, IF LEVIED, THE DEPARTMENT OF  
29 REVENUE SHALL COLLECT A TAX ON THE GROSS PROCEEDS OF SALES OR GROSS INCOME  
30 FROM THE BUSINESS OF EVERY PERSON ENGAGING OR CONTINUING IN A BUSINESS TAXED  
31 UNDER TITLE 42, CHAPTER 5 AND CLASSIFIED UNDER SECTION 42-5074 IN THE  
32 AUTHORITY. A TAX UNDER THIS SECTION IS IN ADDITION TO THE TAX IMPOSED BY

1 TITLE 42, CHAPTER 5 AND ANY TAX IMPOSED BY ANY OTHER POLITICAL SUBDIVISION IN  
2 THE AUTHORITY.

3 B. IF LEVIED, THE TAX SHALL BE LEVIED UNDER THIS SECTION BEGINNING ON  
4 THE FIRST DAY OF THE FIRST MONTH BEGINNING NINETY DAYS AFTER THE ELECTION,  
5 AND SHALL CONTINUE IN THIS MANNER FOR THREE HUNDRED SIXTY MONTHS EXCEPT AS  
6 PROVIDED BY SECTION 5-1139.

7 C. THE RATE OF THE TAX IS .375 PER CENT OF THE TAX BASE PRESCRIBED BY  
8 SECTION 42-5074.

9 5-1136. Tax on amusements and sporting events

10 A. THE QUALIFIED ELECTORS, BY MAJORITY VOTE AT AN ELECTION HELD  
11 PURSUANT TO SECTION 5-1103, MAY LEVY AND, IF LEVIED, THE DEPARTMENT OF  
12 REVENUE SHALL COLLECT A TAX ON THE GROSS PROCEEDS OF SALES OR GROSS INCOME  
13 FROM PERSONS TAXED UNDER TITLE 42, CHAPTER 5 AND CLASSIFIED UNDER SECTION  
14 42-5073 IN THE AUTHORITY.

15 B. IF LEVIED, THE TAX SHALL BE LEVIED UNDER THIS SECTION BEGINNING ON  
16 THE FIRST DAY OF THE FIRST MONTH BEGINNING NINETY DAYS AFTER THE ELECTION,  
17 AND SHALL CONTINUE IN THIS MANNER FOR THREE HUNDRED SIXTY MONTHS EXCEPT AS  
18 PROVIDED BY SECTION 5-1139.

19 C. THE RATE OF THE TAX IS:

20 1. 1.125 PER CENT OF THE TAX BASE PRESCRIBED BY SECTION 42-5073 FOR  
21 PERSONS CHARGING ADMISSION TO PROFESSIONAL SPORTING EVENTS AT FACILITIES  
22 OWNED OR FINANCED BY THE AUTHORITY.

23 2. .375 PER CENT OF THE TAX BASE PRESCRIBED BY SECTION 42-5073 FOR ALL  
24 OTHER PERSONS SUBJECT TO TAX UNDER THIS SECTION.

25 5-1137. Tax on retail

26 A. THE QUALIFIED ELECTORS, BY MAJORITY VOTE AT AN ELECTION HELD  
27 PURSUANT TO SECTION 5-1103, MAY LEVY AND, IF LEVIED, THE DEPARTMENT OF  
28 REVENUE SHALL COLLECT A TAX ON THE GROSS PROCEEDS OF SALES OR GROSS INCOME  
29 FROM THE BUSINESS OF EVERY PERSON ENGAGING OR CONTINUING IN A BUSINESS TAXED  
30 UNDER TITLE 42, CHAPTER 5 AND CLASSIFIED UNDER SECTION 42-5061 IN THE  
31 AUTHORITY. A TAX UNDER THIS SECTION IS IN ADDITION TO THE TAX IMPOSED BY

1 TITLE 42, CHAPTER 5 AND ANY TAX IMPOSED BY ANY OTHER POLITICAL SUBDIVISION IN  
2 THE AUTHORITY.

3 B. IF LEVIED, THE TAX SHALL BE LEVIED UNDER THIS SECTION BEGINNING ON  
4 THE FIRST DAY OF THE FIRST MONTH BEGINNING NINETY DAYS AFTER THE ELECTION,  
5 AND SHALL CONTINUE IN THIS MANNER FOR THREE HUNDRED SIXTY MONTHS EXCEPT AS  
6 PROVIDED BY SECTION 5-1139.

7 C. THE RATE OF THE TAX IS .1 PER CENT OF THE TAX BASE PRESCRIBED BY  
8 SECTION 42-5061.

9 5-1138. Administration of tax

10 A. UNLESS THE CONTEXT OTHERWISE REQUIRES, SECTION 42-6102 GOVERNS THE  
11 ADMINISTRATION OF THE TAXES IMPOSED UNDER THIS ARTICLE.

12 B. EACH MONTH THE STATE TREASURER SHALL TRANSMIT THE NET REVENUES  
13 COLLECTED PURSUANT TO THIS ARTICLE TO THE AUTHORITY FOR DEPOSIT IN THE  
14 GENERAL FUND."

15 Page 10, line 21, strike "5-1134" insert "5-1139"

16 Line 22, strike ", 5-1134 AND 5-1135" insert "THROUGH 5-1137"

17 Line 29, strike "5-1135" insert "5-1140"

18 Page 17, line 15, strike the quotation mark

19 Between lines 15 and 16, insert:

20 "Sec. 3. Election

21 A. Except as otherwise provided by this section, the election held  
22 under section 5-1103, Arizona Revised Statutes, as added by this act, shall  
23 be conducted as nearly as practicable in the manner prescribed for general  
24 elections in title 16, Arizona Revised Statutes.

25 B. The county election officer shall account for costs specifically  
26 incurred with respect to the ballot issue under this section. The sports  
27 authority district shall reimburse the county for the costs listed in this  
28 subsection specifically incurred with respect to the ballot issue under this  
29 section from the authority general fund on submission of the bill by the  
30 county election officer. If the electors disapprove the formation of the  
31 sports authority district, the election costs may be reimbursed from private

1 sources. Costs specifically incurred with respect to the ballot issue under  
2 this section include the following:

3 1. Costs of mailing, publishing, posting and printing ballots,  
4 publicity pamphlets, notices, election materials and other matters concerning  
5 the election.

6 2. Legal and other consulting fees and costs relating to the election.

7 3. Telecommunications costs.

8 4. Compensation of the election board, county election officers and  
9 employees and other labor costs incurred to administer, hold, canvass and  
10 announce the results of the election.

11 5. Any other costs attributable to the election.

12 C. This act does not constitute a submission of any provision of law  
13 to the people for approval under the power of the referendum."

14 Amend title to conform

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MICHELE REAGAN

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